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Controlling Allotment Expenditures Under New

Chart of Accounts

1. The debit entries to accounts 142.1, 180, 185, 303 and 600.1 which represent allotment expenditures will be coded with an identifying code which will be punched into columns <sup>40</sup> ~~50~~ to <sup>42</sup> ~~60~~.
2. The identifying code will be a three-digit code and will be as follows:

(1) For fiscal year 1951	Code 881
(2) For fiscal year 1952	Code 882
(3) For fiscal year 1953	Code 883
(4) For fiscal year 1954	Code 884
3. The debit card to accounts 142.1, 180, 185, 303, and 600.1 which is an allotment expenditure will also have been punched in columns ~~57~~ to 67 the <sup>APPROPRIATE</sup> allotment code ~~which is appropriate.~~
4. The following type entries will have allotment expenditure entries and must have the appropriate identifying code (column <sup>40-42</sup> ~~54-56~~) and allotment code (column ~~57-67~~)
  - A. Account 142.1 - Advances to Subsidy Projects
    - (1) Any advance made to the subsidy project
  - B. Account 180 - Investments in Proprietary Projects
    - (1) Disbursement made direct to project
    - (2) Transfer of funds from a funding device <sup>ce</sup> ~~to~~ to a proprietary project

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25X1

D. Account 303 - Accounts Payable

(1) Disbursement of funds by Agent Cashiers to suppliers of property.

(2)

25X1X1

(3) Disbursement of funds by the Fiscal Division to suppliers of property from unvouchered ~~funds~~ *allotments*.

(4) Accountings rendered by advancees covering the acquisition of property.

E. Account 600.1 - Current Cost - Direct Allotments

X (1) Station accounting reconciliations (other than subsidies)

(2) Project (other than subsidies) accounting reconciliations

(3) Accountings rendered by employees

25X1X1

(4)

(5) Accountings rendered in connection with imprest fund operations

(6) Accrual of compensation payable abroad

(7) Accrual of salary payable by counter checks

(8) Amount of taxes and retirement withheld

(9) Miscellaneous withholding from employees salary - such as insurance

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5. A Control Register will be used to record, daily, the voucher number and account involved for those cards carrying the identifying code. This register will be set up for each fiscal year involved. The purpose of this register is to ~~develop~~ for use at the end of the accounting period, a ~~statement~~ <sup>as</sup> predetermined total for ~~all~~ allotment expenditures for the period. Suggested form of Control Register is attached.
6. At the close of the accounting period the debit cards supporting entries to accounts 142.1, 180, 185, 303 and 600.1 will be sorted in order to eliminate those cards which do not have identifying codes in columns 40-42.
7. Cards which do not have codes in columns 40-42 will be listed by IBM on 2 part paper. A responsible person in the Accounts Branch will review this listing and certify that the entries do not require allotment expenditure entries. The certified listing will be filed in with the accounting periods <sup>Report</sup> work papers.
8. The cards which do have the identifying codes will be reproduced 80-80 except the general ledger account columns (54-57)
9. Original cards will be refiled in the appropriate files.
10. The reproduced cards will be sorted by the last digit of the identifying code (column 42) in order to secure the correct fiscal year.
11. Account 530 with appropriate fiscal year decimal will be "gang punched" into the related reproduced deck of cards.

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12. The reproduced deck of cards by fiscal year will be further sorted by allotment code and a Posting Register will be run. The Posting Register will indicate totals by allotment, by fiscal year and a final total for the month.
13. The Posting Register, <sup>final total</sup> will be checked to the appropriate Control Register totals for correctness.
14. After the Posting Register has been checked, the appropriate entries will be made to the General Ledger.

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F/Y 1951		F/Y 1952		F/Y 1953	
Vo. No.	Code 881 Amount	Vo. No.	Code 882 Amount	Vo. No.	Code 883 Amount

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